IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WP Nos. 20021, 20022, 20023 & 20024 of 2006

Between :

M/s.Maitreya Electricals Pvt. Ltd. .. Petitioner

And

The Commercial Tax Officer, Auto Nagar, Vijayawada, Krishna District and two others .. Respondents

Dated : 25th September, 2006

JUDGMENT : (per JC,J)

The petitioner in all these four writ petitions is the same, a private limited company, a registered dealer on the rolls of the 1st respondent under both the APGST Act, 1957 and the Central Sales Tax Act, 1956 and also APVAT Act, 2005. For the four assessment years commencing from 2000-2001, the tax liability of the petitioner under the APGST Act came to be determined by the assessing authority on different dates. Aggrieved by the same, the petitioner carried four appeals before the 2nd respondent herein. Pending the appeal, the

petitioner sought stay of the recovery of the disputed tax. The stay applications of the petitioner with reference to each of the assessment years in question were rejected. However, in view of the fact that the stay applications of the petitioner were dismissed, the 1st respondent issued garnishee proceedings to the 3rd respondent dated 20.9.2006 with reference to the tax payable for the above mentioned four assessment years called upon the 3rd respondent to remit in all these writ petitions an amount of Rs.13,48,157/-. Hence the present writ petitions.

We are informed that the 2nd respondent partly heard the appeals of the petitioner.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at this stage directing the respondents to withdraw the garnishee proceedings on condition the petitioner deposits 50% of the disputed tax with reference to each one of the above mentioned assessment years. While computing the above mentioned 50% of the tax, the amounts if any paid already shall be given credit to.

(J.CHELAMESWAR, J)

(D.APPA RAO,J)

25th September 2006.

Knk

Note :

Operative portion by wire
at parties costs

(b/o)

knk